

MINNESOTA'S SERVICE INDUSTRIES: 1992

An Overview of the Census of Service Industries

by Martha McMurry

Service industries are an increasingly vital part of Minnesota's economy. The service industry group is large and growing, and most economists expect that these industries will continue to expand faster than other types of industry. Service industries accounted for 16 percent of the gross state product in 1992, and were responsible for 20 percent of the growth in state product from 1987 to 1992.

The 1992 Census of Service Industries recently released by the U.S. Department of Commerce, Bureau of the Census, provides an in-depth look at this important class of industries. The Census of Service Industries shows detailed information about the number and type of Minnesota service firms, as well as figures on revenues, payroll and employees. (For more information, see "sources" section at the end of this report.)

Contrary to stereotype, services are not just "taking in each other's laundry." Service establishments provide a wide variety of services for individuals, business, government establishments, and other organizations. Minnesota's diversified service industry group ranges from shoe repair shops to the Twins and Vikings, from doctors' offices to dance studios.

On average, payrolls in the service industry tend to be lower than in some other industry groups such as manufacturing; finance, insurance, and real estate, and wholesale trade. Not all service industries employ low-wage, low-skill workers, however. Doctors, medical technicians, computer analysts and advertising copywriters may all be employed in service industries.

Service industry revenues are much greater in some parts of Minnesota than others. The extreme geographic variation suggests that some communities bring in revenues by selling services to people living in other areas. Industries such as legal services, advertising and amusement and recreation show a pronounced pattern of regional concentration. Other service industries, for instance personal services and auto repair, do not show as much regional variation and probably serve a more exclusively local clientele.

The Twin Cities, particularly Minneapolis and the western and southwestern suburbs, stand out as an area that is central to the state's developing service economy. The six cities with the highest per capita service industry revenues among firms subject to federal tax were all western and southwestern suburbs; Minneapolis itself ranked seventh.

Outside the Twin Cities, per capita service receipts were highest in two types of counties: those with urban centers such as St. Cloud, Rochester, and Mankato, and a few areas with high volumes of tourist or casino revenues, such as Mahanomen, Cook, Renville, and Crow Wing

counties.

Taxable versus Nontaxable Service Industry Firms The Census of Service Industries distinguishes between firms subject to federal income tax and firms exempt from tax. The data provided for these two categories is different. Usually more detailed information is given for the taxable establishments. Both types are important, however. The 1992 census found 31,004 Minnesota firms subject to federal income tax and another 5,626 firms exempt from income tax. About 63 percent of Minnesotans working in service industries were employed in establishments subject to taxation. The remaining 37 percent worked in tax-exempt firms.

The tax-exempt category is dominated by health care, including hospitals. Most Minnesota hospitals are non-profit and thus do not pay federal taxes. Health services accounted for almost three-quarters of the revenues received by firms exempt from taxation.

Most Service Firms Are Small The majority of service firms are small, with an overall average of 15 employees. This small average size is typical of Minnesota firms in most industries with the exception of manufacturing. For example, the average retail establishment had 13 employees and the average finance, insurance and real estate firm had 12. Manufacturing establishments tended to be much larger, with an average of 49 paid employees.

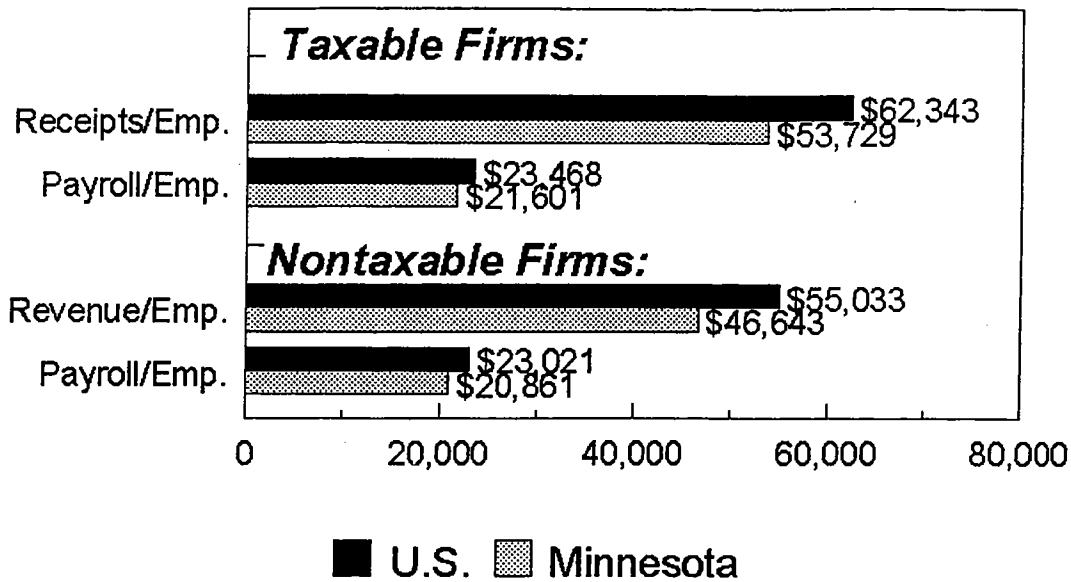
In the service industry group, medical establishments are the major exception to the small size rule. Most of the service industries with the largest average number of employees were in the medical field—specialty hospitals (596), general hospitals (513), clinics of doctors (202) and skilled nursing care facilities (108). Examples at the other extreme included interior design companies, recreational vehicle parks, automobile painting shops and shoe repair shops, all averaging only 3 paid employees. Overall, taxable firms averaged 11 employees per establishment. The average in tax-exempt firms, 37, was considerably larger, reflecting the influence of hospitals and other health care establishments.

Minnesota Service Firms Below Nation on Average Payroll and Receipts In general, the structure of Minnesota's service industry group resembles the national profile, but Minnesota firms appear to be slightly less lucrative and their average pay is slightly lower.

Among taxable firms, average 1992 payrolls were \$23,468 in the United States, compared to \$21,601 in Minnesota. Receipts per establishment for firms subject to federal income tax were also slightly higher in the U.S., \$658,809 compared to \$605,219 in Minnesota.

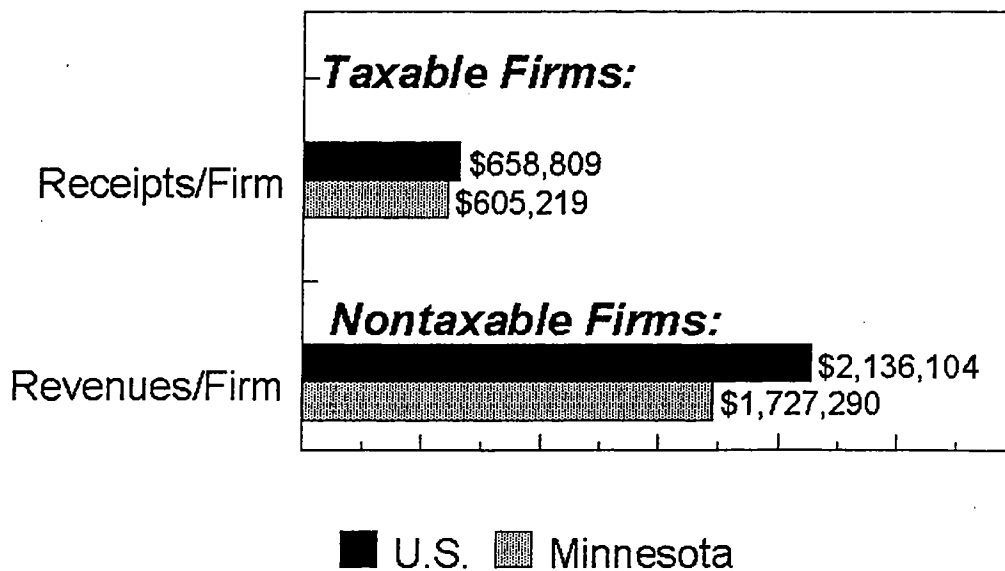
Minnesota nontaxable firms, like their taxable counterparts, are below average in pay and revenues. The average payroll for Minnesota firms not subject to federal taxation was \$20,861, compared to the national average of \$23,021. Revenues per establishment were considerably

Minnesota Service Firms Below U.S. Average in Payroll and Revenue per Employee



Source: 1992 Census of Service Industries
U.S. Bureau of the Census

Average Revenues for Minnesota Service Firms Are Below U.S. Average: 1992



Source: 1992 Census of Service Industries
U.S. Bureau of the Census

Comparison of Minnesota Service Industries 1987 and 1992

I. Firms Subject to Federal Income Tax

	1987	1992	% Change
Total Firms	26,458	31,004	17.2%
Total Receipts (\$1,000)	\$11,621,009	\$18,764,207	61.5%
(in 1992 \$\$)	\$14,207,460	\$18,764,207	32.1%
Total Paid Employees	294,807	349,240	18.5%
Total Payroll (\$1,000)	\$4,591,564	\$7,543,950	64.3%
(in 1992 \$\$)	\$5,613,494	\$6,543,950	16.6%
Receipts/Establishment	\$439,225	\$605,219	37.8%
(in 1992 \$\$)	\$536,982	\$605,219	12.7%
Payroll/Employee	\$15,575	\$21,601	38.7%
(in 1992 \$\$)	\$19,041	\$21,601	13.4%
Receipts/Employee	\$39,419	\$53,729	36.3%
(in 1992 \$\$)	\$48,192	\$53,729	11.5%

II. Firms Exempt from Federal Income Tax

	1987	1992	% Change
Total Firms	4,412	5,626	27.5%
Total Expenses (\$1,000)	\$5,552,337	\$9,202,712	65.7%
(in 1992 \$\$)	\$6,788,103	\$9,202,712	35.6%
Total Paid Employees	170,632	208,341	22.1%
Total Payroll (\$1,000)	\$2,706,709	\$4,346,135	60.6%
(in 1992 \$\$)	\$3,309,133	\$4,346,135	31.3%
Expenses/Establishment	\$1,258,463	\$1,635,747	30.0%
(in 1992 \$\$)	\$1,538,555	\$1,635,747	6.3%
Payroll/Employee	\$15,863	\$20,861	31.5%
(in 1992 \$\$)	\$19,393	\$20,861	7.6%
Expenses/Employee	\$32,540	\$44,171	35.7%
(in 1992 \$\$)	\$39,782	\$44,171	11.0%

**MINNESOTA SERVICE FIRMS SUBJECT TO FEDERAL INCOME TAX: 1987 AND 1992
(1992 Census of Service Industries Data)**

	1987	1992	% Change
I. Hotels, Rooming houses			
Total Firms	1,032	1,110	7.6%
Total Receipts (\$1,000)	\$653,917	\$793,253	21.3%
(in 1992 \$\$)	\$799,457	\$793,253	-0.8%
Total Paid Employees	23,060	21,359	-7.4%
Total Payroll (\$1,000)	\$182,708	\$216,469	18.5%
(in 1992 \$\$)	\$223,373	\$216,469	-3.1%
Receipts/Establishment	\$633,641	\$714,642	12.8%
(in 1992 \$\$)	\$774,668	\$714,642	-7.7%
Payroll/Employee	\$7,923	\$10,135	27.9%
(in 1992 \$\$)	\$9,687	\$10,135	4.6%
Receipts/Employee	\$28,357	\$37,139	31.0%
(in 1992 \$\$)	\$34,669	\$37,139	7.1%
II. Personal Services			
Total Firms	3,522	3,681	4.5%
Total Receipts (\$1,000)	\$658,664	\$920,704	39.8%
(in 1992 \$\$)	\$805,261	\$920,704	14.3%
Total Paid Employees	23,237	27,252	17.3%
Total Payroll (\$1,000)	\$235,011	\$330,617	40.7%
(in 1992 \$\$)	\$287,317	\$330,617	15.1%
Receipts/Establishment	\$187,014	\$250,123	33.7%
(in 1992 \$\$)	\$228,637	\$250,123	9.4%
Payroll/Employee	\$10,114	\$12,132	20.0%
(in 1992 \$\$)	\$12,365	\$12,132	-1.9%
Receipts/Employee	\$28,345	\$33,785	19.2%
(in 1992 \$\$)	\$34,654	\$33,785	-2.5%
III. Business Services			
Total Firms	4,286	5,769	34.6%
Total Receipts (\$1,000)	\$2,770,482	\$5,290,057	90.9%
(in 1992 \$\$)	\$3,387,099	\$5,290,057	56.2%
Total Paid Employees	88,398	106,800	20.8%
Total Payroll (\$1,000)	\$1,081,431	\$2,091,468	93.4%
(in 1992 \$\$)	\$1,322,122	\$2,091,468	58.2%
Receipts/Establishment	\$646,403	\$916,980	41.9%
(in 1992 \$\$)	\$790,270	\$916,980	16.0%
Payroll/Employee	\$12,234	\$19,583	60.1%
(in 1992 \$\$)	\$14,956	\$19,583	30.9%
Receipts/Employee	\$31,341	\$49,532	58.0%
(in 1992 \$\$)	\$38,316	\$49,532	29.3%

MINNESOTA SERVICE FIRMS SUBJECT TO FEDERAL INCOME TAX: 1987 AND 1992
(1992 Census of Service Industries Data)

	1987	1992	% Change
IV. Automotive repair, services and parking			
Total Firms	2,326	2,782	19.6%
Total Receipts (\$1,000)	\$796,346	\$1,181,317	48.3%
(in 1992 \$\$)	\$973,586	\$1,181,317	21.3%
Total Paid Employees	12,657	15,662	23.7%
Total Payroll (\$1,000)	\$177,180	\$274,134	54.7%
(in 1992 \$\$)	\$216,614	\$274,134	26.6%
Receipts/Establishment	\$342,367	\$424,629	24.0%
(in 1992 \$\$)	\$418,567	\$424,629	1.4%
Payroll/Employee	\$13,999	\$17,503	25.0%
(in 1992 \$\$)	\$17,114	\$17,503	2.3%
Receipts/Employee	\$62,917	\$75,426	19.9%
(in 1992 \$\$)	\$76,921	\$75,426	-1.9%
V. Miscellaneous Repair Services			
Total Firms	1,052	1,270	20.7%
Total Receipts (\$1,000)	\$282,263	\$457,493	62.1%
(in 1992 \$\$)	\$345,085	\$457,493	32.6%
Total Paid Employees	4,682	6,333	35.3%
Total Payroll (\$1,000)	\$83,462	\$136,727	63.8%
(in 1992 \$\$)	\$102,038	\$136,727	34.0%
Receipts/Establishment	\$268,311	\$360,231	34.3%
(in 1992 \$\$)	\$328,028	\$360,231	9.8%
Payroll/Employee	\$17,826	\$21,590	21.1%
(in 1992 \$\$)	\$21,794	\$21,590	-0.9%
Receipts/Employee	\$60,287	\$72,240	19.8%
(in 1992 \$\$)	\$73,705	\$72,240	-2.0%
VI. Amusement and Recreation Services			
Total Firms	1,954	2,284	16.9%
Total Receipts (\$1,000)	\$678,008	\$1,273,978	87.9%
(in 1992 \$\$)	\$828,910	\$1,273,978	53.7%
Total Paid Employees	19,858	28,239	42.2%
Total Payroll (\$1,000)	\$196,088	\$419,603	114.0%
(in 1992 \$\$)	\$239,731	\$419,603	75.0%
Receipts/Establishment	\$346,985	\$557,784	60.8%
(in 1992 \$\$)	\$424,212	\$557,784	31.5%
Payroll/Employee	\$9,875	\$14,859	50.5%
(in 1992 \$\$)	\$12,072	\$14,859	23.1%
Receipts/Employee	\$34,143	\$45,114	32.1%
(in 1992 \$\$)	\$41,742	\$45,114	8.1%

**MINNESOTA SERVICE FIRMS SUBJECT TO FEDERAL INCOME TAX: 1987 AND 1992
(1992 Census of Service Industries Data)**

	1987	1992	% Change
VII. Health Services			
Total Firms	5,452	5,908	8.4%
Total Receipts (\$1,000)	\$2,853,456	\$4,105,346	43.9%
(in 1992 \$\$)	\$3,488,541	\$4,105,346	17.7%
Total Paid Employees	68,168	75,799	11.2%
Total Payroll (\$1,000)	\$1,371,431	\$2,082,839	51.9%
(in 1992 \$\$)	\$1,676,666	\$2,082,839	24.2%
Receipts/Establishment	\$523,378	\$694,879	32.8%
(in 1992 \$\$)	\$639,864	\$694,879	8.6%
Payroll/Employee	\$20,118	\$27,478	36.6%
(in 1992 \$\$)	\$24,596	\$27,478	11.7%
Receipts/Employee	\$41,859	\$54,161	29.4%
(in 1992 \$\$)	\$51,176	\$54,161	5.8%
VIII. Legal Services			
Total Firms	1,956	2,040	4.3%
Total Receipts (\$1,000)	\$986,912	\$1,548,891	56.9%
(in 1992 \$\$)	\$1,206,566	\$1,548,891	28.4%
Total Paid Employees	14,113	15,950	13.0%
Total Payroll (\$1,000)	\$427,464	\$674,464	57.8%
(in 1992 \$\$)	\$522,603	\$674,464	29.1%
Receipts/Establishment	\$504,556	\$759,260	50.5%
(in 1992 \$\$)	\$616,854	\$759,260	23.1%
Payroll/Employee	\$30,289	\$42,286	39.6%
(in 1992 \$\$)	\$37,030	\$42,286	14.2%
Receipts/Employee	\$69,929	\$97,109	38.9%
(in 1992 \$\$)	\$85,493	\$97,109	13.6%
IX. Selected Educational Services			
Total Firms	194	289	49.0%
Total Receipts (\$1,000)	\$73,527	\$133,959	82.2%
(in 1992 \$\$)	\$89,892	\$133,959	49.0%
Total Paid Employees	1,443	2,377	64.7%
Total Payroll (\$1,000)	\$24,116	\$45,594	89.1%
(in 1992 \$\$)	\$29,483	\$45,594	54.6%
Receipts/Establishment	\$379,005	\$463,526	22.3%
(in 1992 \$\$)	\$463,359	\$463,526	0.0%
Payroll/Employee	\$16,712	\$19,181	14.8%
(in 1992 \$\$)	\$20,432	\$19,181	-6.1%
Receipts/Employee	\$50,954	\$56,356	10.6%
(in 1992 \$\$)	\$62,295	\$56,356	-9.5%

MINNESOTA SERVICE FIRMS SUBJECT TO FEDERAL INCOME TAX: 1987 AND 1992
(1992 Census of Service Industries Data)

	1987	1992	% Change
X. Social Services			
Total Firms	888	1,488	67.6%
Total Receipts (\$1,000)	\$184,118	\$358,149	94.5%
(in 1992 \$\$)	\$225,097	\$358,149	59.1%
Total Paid Employees	9,114	13,791	51.3%
Total Payroll (\$1,000)	\$81,882	\$157,223	92.0%
(in 1992 \$\$)	\$100,106	\$157,223	57.1%
Receipts/Establishment	\$207,340	\$240,692	16.1%
(in 1992 \$\$)	\$253,487	\$240,692	-5.0%
Payroll/Employee	\$8,984	\$11,400	26.9%
(in 1992 \$\$)	\$10,984	\$11,400	3.8%
Receipts/Employee	\$20,202	\$25,970	28.6%
(in 1992 \$\$)	\$24,698	\$25,970	5.1%
XI. Engineering, Accounting, Research, Management, and Related Services			
Total Firms	3,436	4,139	20.5%
Total Receipts (\$1,000)	\$1,641,478	\$2,577,290	57.0%
(in 1992 \$\$)	\$2,006,816	\$2,577,290	28.4%
Total Paid Employees	29,252	34,173	16.8%
Total Payroll (\$1,000)	\$714,251	\$1,067,170	49.4%
(in 1992 \$\$)	\$873,220	\$1,067,170	22.2%
Receipts/Establishment	\$477,729	\$622,684	30.3%
(in 1992 \$\$)	\$584,056	\$622,684	6.6%
Payroll/Employee	\$24,417	\$31,228	27.9%
(in 1992 \$\$)	\$29,852	\$31,228	4.6%
Receipts/Employee	\$56,115	\$75,419	34.4%
(in 1992 \$\$)	\$68,604	\$75,419	9.9%
XII. Services n.e.c.			
Total Firms	244	360	47.5%
Total Receipts (\$1,000)	\$41,838	\$123,770	195.8%
(in 1992 \$\$)	\$51,150	\$123,770	142.0%
Total Paid Employees	825	1,545	87.3%
Total Payroll (\$1,000)	\$16,540	\$47,367	186.4%
(in 1992 \$\$)	\$20,221	\$47,367	134.2%
Receipts/Establishment	\$171,467	\$343,806	100.5%
(in 1992 \$\$)	\$209,630	\$343,806	64.0%
Payroll/Employee	\$20,048	\$30,658	52.9%
(in 1992 \$\$)	\$24,511	\$30,658	25.1%
Receipts/Employee	\$50,713	\$80,110	58.0%
(in 1992 \$\$)	\$62,000	\$80,110	29.2%

higher nationally, \$2.2 million, than in Minnesota, \$1.8 million.

Minnesota Service Industry Firms Subject to Federal Income Tax

Minnesota service industries subject to federal taxation grew substantially between 1987 and 1992. In 1992, taxable service firms received \$18.8 billion in receipts, a gain of 32 percent (in constant 1992 dollars) since 1987. During the same period, the number of taxable establishments grew 17 percent, to 31,004, and the number of employees by 19 percent. In 1992, 349,240 people worked in taxable service businesses.

On average, taxable service firms earned more money and paid higher salaries in 1992 than in 1987. Average receipts per establishment went up 13 percent in constant dollars and payroll per employee rose by 12 percent.

Taxable service establishments averaged \$605,219 in receipts. Data processing services, skilled nursing facilities and large hotels were among the types of enterprises with the largest average receipts. Tax return preparation and small hotels were examples of industries with small per establishment revenues.

Overall state averages for firm size, average payroll, and average receipts are heavily weighted by the figures for Hennepin County, where more than one-third of all taxable firms are located. For example, in most counties, the average value of receipts per establishment was well below the state average, which was pulled up by figures in Hennepin County (\$871,065). Mahnomen County (\$1,358,857) had the highest average service firm receipts, demonstrating the effect of the casino located in that county. Lincoln County (\$113,222) recorded the lowest average value.

The average number of employees per establishment was highest in the Twin Cities and in counties with casinos. The highest average, 20, was found in Redwood County, where there is a casino. Mahnomen and Hennepin counties, both with 14, ranked second. At the other extreme, some rural counties such as Lincoln, Kittson, and Jackson had an average of only three workers per firm.

Mahnomen County (\$29,599) also had the highest average payroll per employee. Only two other counties, Hennepin and Dakota, were above the state average of \$21,601. The lowest figure was in Lake of the Woods County, \$8,150.

Business Services The leading Minnesota taxable service industry group, in terms of receipts and total paid employees, was business services. In 1992 business services firms earned receipts of \$5.3 billion and employed 106,800 workers. Business services accounted for 28 percent of total taxable firm receipts and 31 percent of total employees. Computer programming and data processing is one of the major industries in this category, earning receipts of \$2.2 billion. Other important business services include advertising, mailing and reproduction services, personnel

supply, and services to dwellings and other buildings. Mailing and reproduction services include direct mail advertising and graphic arts. Temporary help agencies are the largest component of personnel supply services, and janitorial services are the largest component of the services to dwellings and other buildings.

The business services industry group has expanded considerably. The number of firms rose 35 percent from 1987 to 1992, and receipts went up 56 percent in constant 1992 dollars. Workers in the business services industry appear to be making more money. The average payroll per employee grew 31 percent in constant dollars.

Most business services firms are relatively small. The average number of employees per establishment in 1992 was 19. Temporary help supply agencies are the largest, with an average of 102 workers per firm.

Average payrolls in the business services group are below the average for service industries, but there are some exceptions. For example, in the computer programming services industry, the average payroll per employee was \$46,654. Building cleaning and maintenance services, n.e.c., were on the low end of the scale, only \$7,973.

Receipts in business service industries averaged \$916,980 per establishment. Computer processing and information retrieval and computer maintenance and repair firms had the highest average receipts.

Business service receipts vary enormously from one part of the state to another. Among counties, per capita business services receipts ranged from a high of \$3,061 in Hennepin County to a low of \$17 per capita in Marshall County. (Figures for some counties are suppressed and thus not available.) Generally receipts were highest in the Twin Cities area, with a particular concentration in Minneapolis and the western suburbs. Eden Prairie (\$7,663 per capita), Bloomington (\$7,241) and Edina (\$5,501) were among the suburbs with very high business services receipts.

Hennepin County, and Minneapolis in particular, had far more than their share of advertising services. Minneapolis firms received 54 percent of all state advertising revenues.

Health Services Health services were the second largest taxable service industry group in Minnesota. These services, which include doctors' and dentists' offices and medical laboratories as well as some nursing homes, generated \$4.1 billion in receipts in 1992 and employed 5,908 people.

Overall, pay in health services is above the service industry average at \$27,478. Average payrolls in offices of doctors are high (\$52,957); in intermediate care facilities they are low (\$11,656).

Health services did not grow as fast as business services. The number of firms grew only 8

Total Service Industry Receipts and Per Capita Receipts by Industry, Minnesota 1992
(Firms Subject to Federal Income Tax Only)

County Name	Per Capita Receipts from:													Average:	
	Total Receipts (\$1,000s)	All Taxable Service Industries	70, ex 704 Hotels, Lodging	72 Personal Services	73 Business Services	75 Auto repair, serv., park.	76 Misc. repair	78, 79, 84 Amusement, recreation	80 Health services	81 Legal services	83 Social services	87 Eng. acct., res., mgmt.	Average Payroll per Employee	Average Employees per Estab.	Average Value per Establ.
MINNESOTA	\$18,764,207	\$4,188	\$177	\$206	\$1,181	\$264	\$102	\$284	\$916	\$346	\$80	\$575	\$21,601	11	\$605,219
Aitkin County	\$14,431	\$1,152	\$147	\$82	N/A	\$103	\$57	\$143	\$361	N/A	N/A	\$55	\$12,366	7	\$282,961
Anoka County	\$587,405	\$2,303	\$14	\$123	\$409	\$291	\$164	\$144	\$794	\$95	\$59	\$165	\$18,928	9	\$430,018
Becker County	\$53,321	\$1,892	\$261	\$113	\$208	\$178	\$24	\$221	\$643	\$93	N/A	\$131	\$17,593	8	\$353,119
Beltrami County	\$86,781	\$2,461	\$259	\$141	\$323	\$103	\$79	\$364	\$954	\$127	\$34	\$76	\$17,570	9	\$394,459
Benton County	\$36,752	\$1,156	N/A	\$64	\$163	\$208	\$27	\$46	\$443	\$67	N/A	\$62	\$14,928	9	\$363,881
Big Stone County	\$5,186	\$844	N/A	\$38	N/A	N/A	N/A	\$77	\$332	\$108	N/A	N/A	\$12,115	4	\$167,290
Blue Earth County	\$207,989	\$3,818	\$98	\$207	\$1,015	\$249	\$119	\$151	\$1,305	\$201	\$50	\$382	\$17,602	12	\$521,276
Brown County	\$52,899	\$1,951	\$143	\$149	\$73	\$177	\$17	\$46	\$635	\$228	\$4	\$479	\$18,228	7	\$330,619
Carlton County	\$28,649	\$967	\$68	\$92	\$141	\$38	\$57	\$52	\$376	\$74	N/A	\$31	\$15,473	5	\$220,377
Carver County	\$160,113	\$3,145	\$44	\$57	\$1,196	\$123	\$71	\$402	\$749	\$47	N/A	\$279	\$20,319	11	\$565,770
Cass County	\$52,264	\$2,342	\$450	\$58	\$36	\$44	N/A	\$74	\$296	\$49	N/A	\$65	\$12,882	8	\$353,135
Chippewa County	\$18,712	\$1,422	\$59	\$298	\$68	\$189	N/A	\$74	\$475	N/A	N/A	\$104	\$17,235	5	\$259,889
Chisago County	\$30,330	\$941	\$38	\$59	\$160	\$96	\$34	\$158	\$268	\$46	N/A	\$68	\$11,368	7	\$213,592
Clay County	\$69,827	\$1,369	N/A	\$109	\$159	\$140	\$82	\$53	\$378	\$194	N/A	\$130	\$12,926	8	\$294,629
Clearwater County	\$9,233	\$1,107	\$30	\$127	N/A	\$122	N/A	\$35	\$483	N/A	\$30	N/A	\$15,210	5	\$209,841
Cook County	\$21,626	\$5,501	\$3,875	N/A	\$161	N/A	N/A	\$1,099	N/A	\$109	N/A	N/A	\$9,328	9	\$313,420
Cottonwood County	\$19,923	\$1,574	N/A	\$191	N/A	\$142	\$136	\$35	\$512	\$41	N/A	\$170	\$10,979	10	\$276,708
Crow Wing County	\$152,882	\$3,340	\$859	\$143	\$550	\$114	N/A	\$271	\$730	\$114	\$61	\$435	\$20,950	7	\$434,324
Dakota County	\$1,166,427	\$4,016	N/A	\$174	\$1,638	\$311	\$100	\$195	\$725	\$97	\$91	\$543	\$22,024	11	\$643,724
Dodge County	\$25,628	\$1,593	\$10	\$68	\$115	\$565	N/A	\$21	\$112	N/A	N/A	\$237	\$18,080	5	\$434,373
Douglas County	\$64,148	\$2,208	\$388	\$141	\$131	\$147	\$83	\$190	\$868	\$113	N/A	\$143	\$18,683	6	\$305,467
Faribault County	\$14,652	\$873	N/A	\$117	\$57	\$40	\$97	N/A	\$307	\$79	N/A	\$124	\$15,731	4	\$180,889
Fillmore County	\$18,990	\$912	\$56	\$62	\$88	\$83	\$73	N/A	\$381	\$79	N/A	\$41	\$12,226	6	\$211,000
Freeborn County	\$45,631	\$1,384	\$123	\$84	\$78	\$87	\$79	\$66	\$554	\$81	N/A	\$138	\$19,043	7	\$300,204
Goodhue County	\$133,717	\$3,231	\$204	\$180	\$294	\$85	\$196	N/A	\$713	\$87	N/A	N/A	\$15,216	13	\$543,565
Grant County	\$8,117	\$1,306	N/A	N/A	N/A	\$167	\$89	\$523	\$673	\$84	N/A	N/A	\$11,337	9	\$261,839
Hennepin County	\$9,615,686	\$9,182	\$314	\$430	\$3,061	\$448	\$153	\$43	\$309	\$944	\$142	\$1,561	\$25,398	14	\$671,065
Houston County	\$23,766	\$1,267	\$35	\$66	N/A	\$175	N/A	\$69	\$609	N/A	N/A	\$44	\$15,122	5	\$304,692
Hubbard County	\$23,297	\$1,520	\$325	\$69	\$32	\$140	\$31	\$92	\$785	\$73	N/A	\$67	\$14,518	5	\$213,734
Isanti County	\$41,540	\$1,539	\$30	\$78	\$105	\$135	\$15	\$66	\$765	\$172	N/A	\$223	\$17,375	9	\$364,386
Itasca County	\$71,933	\$1,742	\$182	\$96	\$225	\$134	N/A	\$86	\$603	\$85	\$94	\$197	\$15,365	8	\$329,968
Jackson County	\$11,511	\$991	N/A	N/A	N/A	\$50	\$162	\$92	\$138	\$62	N/A	N/A	\$10,623	3	\$225,706
Kanabec County	\$11,877	\$912	N/A	\$127	\$85	\$62	N/A	\$20	\$536	N/A	\$11	N/A	\$15,866	6	\$258,196
Kandiyohi County	\$117,956	\$2,982	\$198	\$116	\$292	\$238	\$87	\$132	\$1,407	\$107	N/A	\$331	\$18,695	8	\$445,117
Koochiching County	\$4,752	\$837	N/A	\$136	N/A	N/A	N/A	N/A	\$191	N/A	N/A	N/A	\$19,361	3	\$216,000
Lac qui Parle County	\$30,212	\$1,911	\$491	\$104	\$94	\$37	N/A	\$169	\$722	\$133	N/A	\$80	\$12,377	8	\$290,500
Lake County	\$11,569	\$574	N/A	\$119	N/A	\$83	N/A	\$13	\$255	N/A	N/A	N/A	\$12,252	3	\$148,765
Lake of the Woods County	\$9,838	\$1,117	\$346	\$78	\$50	\$114	N/A	N/A	\$159	\$44	N/A	N/A	\$11,185	5	\$210,345
Le Sueur County	\$24,710	\$2,359	\$1,669	\$28	N/A	N/A	N/A	\$287	\$100	N/A	N/A	N/A	\$8,150	6	\$228,791
Lincoln County	\$3,057	\$449	N/A	\$67	\$71	\$149	\$25	\$69	\$402	\$90	\$31	\$107	\$12,590	6	\$213,017
Lyon County	\$46,746	\$1,887	\$148	\$57	N/A	\$45	N/A	N/A	\$123	N/A	N/A	N/A	\$10,041	3	\$113,222
				\$96	\$120	\$116	\$92	\$136	\$888	\$97	N/A	\$158	\$14,838	8	\$318,000

Total Service Industry Receipts and Per Capita Receipts by Industry, Minnesota 1992
(Firms Subject to Federal Income Tax Only)

County Name	Per Capita Receipts from:													Average:	
	Total Receipts (\$1,000s)	All Taxable Service Industries	70, ex 704 Hotels, Lodging	72 Personal Services	73 Business Services	75 Auto repair, serv., part.	76 Misc. repair	78, 79, 84 Amusement, recreation	80 Health services	81 Legal services	83 Social services	87 Eng., act., res., mgmt.	Average Payroll per Employee	Average Employees per Establ.	Average Value per Establ.
McLeod County	\$50,982	\$1,562	\$68	\$135	\$165	\$155	\$119	\$75	\$590	\$98	\$54	\$104	\$15,043	6	\$252,38
Mahnomen County	\$28,536	\$5,631	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$29,599	14	\$1,358.65
Marshall County	\$5,408	\$498	N/A	\$60	\$17	\$128	N/A	N/A	\$112	N/A	N/A	\$34	\$11,288	3	\$159,05
Martin County	\$37,507	\$1,644	N/A	\$106	\$147	\$117	\$52	\$64	\$700	\$133	N/A	\$163	\$14,977	7	\$262,287
Meeker County	\$20,069	\$954	\$17	\$64	N/A	\$33	\$54	\$32	\$387	\$68	N/A	\$61	\$14,657	5	\$250,86
Millie Lacs County	\$24,250	\$1,277	\$98	\$93	N/A	\$66	\$61	\$145	\$483	\$51	N/A	\$78	\$15,149	5	\$218,468
Morrison County	\$29,403	\$977	\$73	\$69	\$66	\$197	\$22	\$63	\$364	\$34	N/A	\$77	\$15,765	5	\$231,52
Mower County	\$68,140	\$1,819	\$146	\$199	\$143	\$182	N/A	\$59	\$632	\$104	N/A	\$141	\$16,334	9	\$358,632
Murray County	\$11,004	\$1,147	N/A	\$52	\$74	\$147	\$41	\$27	\$471	N/A	N/A	\$289	\$13,564	7	\$234,12
Nicollet County	\$39,294	\$1,369	\$124	\$83	\$202	\$144	N/A	\$66	\$426	\$43	N/A	\$137	\$14,634	9	\$341,68
Nobles County	\$35,867	\$1,781	\$151	\$172	\$101	\$181	\$60	\$58	\$856	\$127	N/A	\$56	\$15,923	7	\$301,40
Norman County	\$6,493	\$823	N/A	\$53	N/A	\$110	N/A	N/A	\$245	N/A	N/A	\$345	\$17,718	5	\$209,45
Olmsted County	\$349,157	\$3,143	\$587	\$226	\$759	\$245	\$58	\$171	\$570	\$183	\$76	\$254	\$16,871	13	\$560,44
Other Tail County	\$67,258	\$1,315	\$76	\$86	\$173	\$91	N/A	\$86	\$604	\$50	\$57	\$53	\$14,950	7	\$266,88
Pennington County	\$25,151	\$1,898	\$75	\$211	\$149	\$182	\$46	\$58	\$754	\$136	\$128	\$160	\$19,436	6	\$292,45
Pine County	\$14,091	\$648	\$83	\$40	\$36	\$40	N/A	\$62	\$252	\$46	\$51	N/A	\$11,480	5	\$193,02
Pipestone County	\$10,591	\$1,014	\$106	\$83	N/A	\$139	\$83	\$40	\$420	\$29	N/A	\$83	\$12,770	4	\$173,62
Polk County	\$38,808	\$1,187	N/A	\$101	\$52	\$99	\$104	\$46	\$395	\$115	\$48	\$153	\$15,074	6	\$242,55
Pope County	\$17,742	\$1,655	\$117	\$69	\$775	\$103	\$82	\$46	\$349	N/A	N/A	\$55	\$17,704	6	\$300,71
Ramsey County	\$2,650,939	\$5,407	\$116	\$200	\$1,664	\$386	\$104	\$189	\$1,330	\$536	\$107	\$676	\$20,906	14	\$688,73
Red Lake County	\$1,531	\$341	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$13,346	3	\$153,10
Redwood County	\$27,370	\$1,585	\$173	\$76	\$65	\$116	\$83	\$32	\$687	\$94	\$148	\$109	\$12,816	7	\$246,57
Renville County	\$64,006	\$3,644	\$92	N/A	\$181	\$123	N/A	N/A	\$683	N/A	N/A	\$123	\$12,305	20	\$427,15
Rice County	\$116,187	\$2,301	N/A	\$120	\$803	\$119	\$54	\$77	\$849	\$87	\$71	\$263	\$18,326	8	\$427,15
Rock County	\$12,106	\$1,242	N/A	\$47	\$143	\$116	N/A	\$39	\$452	\$99	N/A	N/A	\$13,042	6	\$257,57
Roseau County	\$13,379	\$875	\$113	\$110	N/A	\$85	N/A	\$94	\$270	\$74	N/A	\$67	\$11,895	5	\$215,79
St. Louis County	\$553,158	\$2,776	N/A	\$164	\$293	\$194	\$133	\$181	\$920	\$192	N/A	\$310	\$18,035	10	\$438,93
Scott County	\$209,084	\$3,374	\$15	\$98	\$315	\$210	\$83	\$1,903	\$537	\$37	\$29	\$142	\$20,064	10	\$626,00
Shelburne County	\$30,800	\$685	\$40	\$60	\$80	\$63	\$38	\$107	\$177	\$17	N/A	\$69	\$14,264	5	\$196,17
Sibley County	\$12,441	\$868	N/A	\$91	N/A	\$68	\$31	N/A	\$233	\$53	N/A	\$124	\$10,405	9	\$226,20
Stearns County	\$374,349	\$3,062	N/A	\$203	\$511	\$228	\$123	\$167	\$1,125	\$215	N/A	\$295	\$18,578	10	\$449,93
Steele County	\$61,619	\$1,982	\$70	\$198	\$402	\$193	\$22	\$88	\$721	\$107	N/A	\$154	\$13,628	10	\$350,10
Stervens County	\$16,953	\$1,601	N/A	\$60	\$67	\$101	\$134	\$30	\$490	N/A	N/A	\$98	\$16,584	7	\$332,41
Swift County	\$13,744	\$1,295	\$34	\$172	\$61	\$100	\$201	\$89	\$456	\$115	N/A	\$73	\$15,128	5	\$241,12
Todd County	\$14,282	\$610	\$67	\$68	N/A	\$57	N/A	\$41	\$244	\$35	N/A	\$27	\$16,483	3	\$178,52
Traverse County	\$4,233	\$966	N/A	N/A	N/A	\$77	N/A	N/A	\$324	\$62	N/A	\$84	\$14,187	5	\$207,77
Wabasha County	\$20,362	\$1,019	N/A	\$91	\$107	\$115	\$53	\$78	\$501	\$62	N/A	N/A	\$11,356	4	\$176,37
Wadena County	\$18,569	\$1,413	\$49	\$169	\$215	\$104	\$120	\$63	\$467	\$95	\$83	N/A	\$16,889	5	\$250,93
Waseca County	\$21,949	\$1,220	N/A	\$71	N/A	\$181	\$20	\$29	\$546	\$94	\$58	\$106	\$10,541	9	\$233,50
Washington County	\$271,694	\$1,739	\$34	\$107	\$205	\$174	\$71	\$119	\$891	\$54	\$70	\$201	\$18,060	8	\$338,34
Watson County	\$12,757	\$1,096	N/A	\$113	\$121	\$171	N/A	\$99	\$436	\$91	N/A	N/A	\$12,059	5	\$212,61
Wilkin County	\$3,996	\$536	N/A	N/A	N/A	N/A	N/A	\$83	\$142	N/A	N/A	\$69	\$11,330	4	\$153,69
Winona County	\$91,249	\$1,897	\$83	\$118	\$331	\$153	N/A	\$82	\$534	\$74	\$74	\$127	\$16,799	8	\$355,05
Wright County	\$109,224	\$1,539	\$26	\$104	\$456	\$124	N/A	\$82	\$376	\$61	\$115	\$117	\$14,171	8	\$309,41
Yellow Medicine County	\$19,334	\$1,668	N/A	\$81	N/A	\$99	\$139	N/A	\$472	N/A	N/A	\$61	\$13,788	8	\$333,34

N/A indicates not available.

PER CAPITA SERVICE INDUSTRY RECEIPTS 1992
(MINNESOTA CITIES WITH 2500 OR MORE POPULATION)

RANK	CITY	POPULATION 1992	SERVICE INDUSTRY REVENUES, 1992 (\$1,000s)	PER CAPITA RECEIPTS 1992
1	WAYZATA CITY	3,882	\$82,459	\$21,241
2	BLOOMINGTON CITY	86,927	\$1,514,169	\$17,419
3	EDINA CITY	46,916	\$758,564	\$16,169
4	EDEN PRAIRIE CITY	41,272	\$541,098	\$13,111
5	ST. LOUIS PARK CITY	43,875	\$531,588	\$12,116
6	GOLDEN VALLEY CITY	21,019	\$237,817	\$11,314
7	MINNEAPOLIS CITY	368,559	\$4,023,637	\$10,917
8	EAGAN CITY	51,068	\$482,720	\$9,452
9	ROSEVILLE CITY	33,522	\$311,861	\$9,303
10	WACONIA CITY	3,689	\$31,568	\$8,557
11	HOPKINS CITY	16,419	\$129,146	\$7,866
12	MINNETONKA CITY	49,266	\$387,490	\$7,865
13	BRainerd CITY	12,432	\$95,957	\$7,719
14	PRIOR LAKE CITY	11,876	\$87,077	\$7,332
15	PLYMOUTH CITY	53,781	\$376,929	\$7,009
16	NEW BRIGHTON CITY	22,324	\$154,783	\$6,933
17	GRAND RAPIDS CITY	8,105	\$53,875	\$6,647
18	SHAKOPEE CITY	12,344	\$81,691	\$6,618
19	MENDOTA HEIGHTS CITY	9,926	\$65,434	\$6,592
20	ROBBINSDALE CITY	14,429	\$94,996	\$6,584
21	BEMIDJI CITY	11,248	\$70,745	\$6,290
22	ST. ANTHONY CITY	7,994	\$50,017	\$6,257
23	CAMBRIDGE CITY	5,160	\$32,224	\$6,245
24	ST. PAUL CITY	272,692	\$1,678,557	\$6,156
25	ST. CLOUD CITY	49,376	\$302,420	\$6,125
26	ALEXANDRIA CITY	8,104	\$49,035	\$6,051
27	MONTICELLO CITY	5,169	\$30,796	\$5,958
28	MANKATO CITY	31,510	\$185,851	\$5,898
29	FOREST LAKE CITY	6,098	\$35,568	\$5,833
30	FRIDLEY CITY	28,369	\$162,646	\$5,733
31	VIRGINIA CITY	9,307	\$53,221	\$5,718
32	OSSEO CITY	2,660	\$14,973	\$5,629
33	STILLWATER CITY	14,598	\$80,886	\$5,541
34	ARDEN HILLS CITY	9,513	\$52,656	\$5,535
35	PARK RAPIDS CITY	2,913	\$15,965	\$5,481
36	WHITE BEAR LAKE CITY	24,930	\$133,214	\$5,344
37	GLENWOOD CITY	2,581	\$13,668	\$5,296
38	WILLMAR CITY	17,990	\$93,397	\$5,192
39	LITTLE CANADA CITY	9,081	\$46,827	\$5,157
40	DETROIT LAKES CITY	7,248	\$35,663	\$4,920
41	CHANHASSEN CITY	12,863	\$57,981	\$4,508
42	BROOKLYN CENTER CITY	28,558	\$128,464	\$4,498
43	WEST ST. PAUL CITY	19,286	\$86,745	\$4,498
44	ROCHESTER CITY	74,408	\$333,494	\$4,482
45	GRANITE FALLS CITY	3,062	\$13,577	\$4,434
46	CALEDONIA CITY	2,901	\$12,728	\$4,387
47	ANOKA CITY	17,409	\$73,123	\$4,200
48	REDWOOD FALLS CITY	4,869	\$20,218	\$4,152
49	BURNSVILLE CITY	52,733	\$214,114	\$4,060
50	FARIBAULT CITY	18,028	\$72,587	\$4,026
51	WAITE PARK CITY	5,248	\$20,827	\$3,969
52	DULUTH CITY	86,758	\$337,649	\$3,892
53	NEW HOPE CITY	21,874	\$82,664	\$3,779
54	CHASKA CITY	12,251	\$44,780	\$3,655
55	HIBBING CITY	17,993	\$65,099	\$3,618
56	HASTINGS CITY	16,032	\$56,882	\$3,548
57	NEW PRAGUE CITY	3,683	\$12,946	\$3,515
58	BUFFALO CITY	6,999	\$24,584	\$3,513

PER CAPITA SERVICE INDUSTRY RECEIPTS 1992
(MINNESOTA CITIES WITH 2500 OR MORE POPULATION)

RANK	CITY	POPULATION 1992	SERVICE INDUSTRY REVENUES, 1992 (\$1,000s)	PER CAPITA RECEIPTS 1992
59	WINDOM CITY	4,329	\$14,628	\$3,379
60	EVELETH CITY	4,036	\$13,454	\$3,333
61	MAPLEWOOD CITY	31,909	\$106,267	\$3,330
62	RED WING CITY	15,394	\$51,215	\$3,327
63	NEW ULM CITY	13,302	\$43,785	\$3,292
64	CANNON FALLS CITY	3,382	\$10,877	\$3,216
65	WORTHINGTON CITY	10,121	\$32,395	\$3,201
66	OLIVIA CITY	2,625	\$8,262	\$3,147
67	WADENA CITY	4,243	\$13,334	\$3,143
68	FERGUS FALLS CITY	12,449	\$38,041	\$3,056
69	INTERNATIONAL FALLS CITY	7,813	\$23,156	\$2,964
70	CHISHOLM CITY	5,265	\$15,474	\$2,939
71	SAUK CENTRE CITY	3,688	\$10,710	\$2,904
72	THIEF RIVER FALLS CITY	8,006	\$23,167	\$2,894
73	MARSHALL CITY	12,026	\$33,949	\$2,823
74	OWATONNA CITY	19,718	\$55,536	\$2,817
75	RICHFIELD CITY	35,625	\$99,402	\$2,790
76	MORRIS CITY	5,640	\$15,724	\$2,788
77	FAIRMONT CITY	11,306	\$30,767	\$2,721
78	AUSTIN CITY	21,946	\$59,557	\$2,714
79	ROSEMOUNT CITY	9,750	\$26,376	\$2,705
80	LITTLE FALLS CITY	7,431	\$19,614	\$2,639
81	HUTCHINSON CITY	11,865	\$31,277	\$2,636
82	NORTHFIELD CITY	15,052	\$38,872	\$2,583
83	COLUMBIA HEIGHTS CITY	19,055	\$48,986	\$2,571
84	MONTEVIDEO CITY	5,527	\$14,074	\$2,546
85	BENSON CITY	3,234	\$8,187	\$2,532
86	COON RAPIDS CITY	56,493	\$140,693	\$2,490
87	PRINCETON CITY	3,770	\$9,351	\$2,480
88	SOUTH ST. PAUL CITY	20,295	\$50,130	\$2,470
89	STAPLES CITY	2,769	\$6,750	\$2,438
90	WINONA CITY	25,557	\$61,263	\$2,397
91	BAXTER CITY	3,965	\$9,207	\$2,322
92	JACKSON CITY	3,564	\$8,038	\$2,255
93	ALBERT LEA CITY	18,329	\$40,417	\$2,205
94	BLAINE CITY	40,501	\$88,624	\$2,188
95	PROCTOR CITY	2,994	\$6,541	\$2,185
96	SPRING LAKE PARK CITY	6,598	\$14,390	\$2,181
97	LAKE CITY CITY	4,402	\$9,404	\$2,136
98	SAUK RAPIDS CITY	8,628	\$18,201	\$2,110
99	NORTH OAKS CITY	3,516	\$7,372	\$2,097
100	CRYSTAL CITY	23,839	\$49,596	\$2,080
101	ELY CITY	3,949	\$8,190	\$2,074
102	BLUE EARTH CITY	3,744	\$7,757	\$2,072
103	LITCHFIELD CITY	6,082	\$12,537	\$2,061
104	GLENCOE CITY	4,730	\$9,665	\$2,043
105	BROOKLYN PARK CITY	57,688	\$113,841	\$1,973
106	CIRCLE PINES CITY	4,779	\$9,405	\$1,968
107	WASECA CITY	8,353	\$16,349	\$1,957
108	NEWPORT CITY	3,756	\$7,333	\$1,952
109	BELLE PLAINE CITY	3,184	\$6,202	\$1,948
110	LE SUEUR CITY	3,788	\$7,124	\$1,881
111	WOODBURY CITY	23,252	\$43,497	\$1,871
112	HUGO CITY	4,836	\$8,935	\$1,848
113	MOORHEAD CITY	32,778	\$59,418	\$1,813
114	DELANO CITY	2,788	\$5,039	\$1,807
115	NORTH MANKATO CITY	10,979	\$19,473	\$1,774

PER CAPITA SERVICE INDUSTRY RECEIPTS 1992
(MINNESOTA CITIES WITH 2500 OR MORE POPULATION)

RANK	CITY	POPULATION 1992	SERVICE INDUSTRY REVENUES, 1992 (\$1,000s)	PER CAPITA RECEIPTS 1992
116	NORTH ST. PAUL CITY	12,710	\$22,512	\$1,771
117	JORDAN CITY	3,015	\$5,260	\$1,745
118	ST. JAMES CITY	4,371	\$7,601	\$1,739
119	APPLE VALLEY CITY	37,035	\$64,064	\$1,730
120	PIPESTONE CITY	4,577	\$7,887	\$1,723
121	LA CRESCENT CITY	4,410	\$7,524	\$1,706
122	SHOREVIEW CITY	25,345	\$42,891	\$1,692
123	CROOKSTON CITY	8,153	\$13,734	\$1,685
124	INVER GROVE HEIGHTS CITY	23,721	\$39,699	\$1,674
125	LAKE ELMO CITY	5,965	\$9,867	\$1,654
126	TWO HARBORS CITY	3,656	\$6,027	\$1,649
127	SLEEPY EYE CITY	3,701	\$6,001	\$1,621
128	MAPLE GROVE CITY	41,420	\$65,637	\$1,585
129	CLOQUET CITY	10,973	\$17,277	\$1,575
130	VADNAIS HEIGHTS CITY	11,420	\$17,579	\$1,539
131	ELK RIVER CITY	12,041	\$17,778	\$1,476
132	ST. PETER CITY	9,743	\$14,268	\$1,464
133	MOUND CITY	9,652	\$14,131	\$1,464
134	FARMINGTON CITY	6,347	\$9,183	\$1,447
135	LONG PRAIRIE CITY	2,824	\$4,070	\$1,441
136	SARTELL CITY	5,879	\$8,291	\$1,410
137	LAKEVILLE CITY	27,982	\$39,217	\$1,402
138	EAST GRAND FORKS CITY	8,840	\$12,218	\$1,382
139	ST. CHARLES CITY	2,801	\$3,757	\$1,341
140	FALCON HEIGHTS CITY	5,293	\$6,809	\$1,286
141	RAMSEY CITY	13,269	\$15,130	\$1,140
142	MOUNDS VIEW CITY	12,638	\$14,187	\$1,123
143	DEEPHAVEN CITY	3,681	\$4,010	\$1,089
144	HAM LAKE CITY	9,273	\$9,401	\$1,014
145	BAYPORT CITY	3,155	\$3,054	\$968
146	OAKDALE CITY	20,574	\$19,566	\$951
147	KASSON CITY	3,698	\$3,498	\$946
148	OAK PARK HEIGHTS CITY	3,627	\$3,388	\$934
149	MAHTOMEDI CITY	5,851	\$5,401	\$923
150	PLAINVIEW CITY	2,801	\$2,462	\$879
151	BRECKENRIDGE CITY	3,713	\$3,246	\$874
152	SAVAGE CITY	11,775	\$9,834	\$835
153	COTTAGE GROVE CITY	24,574	\$20,390	\$830
154	ST. JOSEPH CITY	3,932	\$3,069	\$781
155	SHOREWOOD CITY	6,322	\$4,663	\$738
156	STEWARTVILLE CITY	4,600	\$3,156	\$686
157	ORONO CITY	7,303	\$4,910	\$672
158	CHAMPLIN CITY	18,244	\$12,041	\$660
159	BIG LAKE CITY	3,228	\$2,118	\$656
160	MINNETRISTA CITY	3,555	\$2,275	\$640
161	HERMANTOWN CITY	6,907	\$4,164	\$603
162	ST. PAUL PARK CITY	5,116	\$2,820	\$551
163	LINO LAKES CITY	10,056	\$4,759	\$473
164	CORCORAN CITY	5,405	\$2,553	\$472
165	ANDOVER CITY	16,887	\$6,139	\$364
166	DAYTON CITY	4,624	\$1,666	\$360
167	DILWORTH CITY	2,638	\$948	\$359
168	PINE CITY CITY	2,713	\$963	\$355
169	MELROSE CITY	2,592	\$825	\$318
170	AFTON CITY	2,736	\$867	\$317
171	EAST BETHEL CITY	8,417	\$2,110	\$251
172	ROCKFORD CITY	2,759	\$659	\$239

NOTE: CITIES WITH MISSING DATA ARE EXCLUDED.

**Per Capital Total Service Industry
Receipts in Selected Areas, Minnesota 1992**

(Firms Subject to Federal Income Tax Only)

Wayzata	\$21,241
Bloomington	\$17,419
Minneapolis	\$10,917
Hennepin County	\$9,182
Mahnomen County	\$5,631
Cook County	\$5,501
Ramsey County	\$5,407
MINNESOTA	\$4,188
Dakota County	\$4,016
Redwood Falls	\$4,152
Ely	\$2,074
Lincoln County	\$449
Red Lake County	\$341
East Bethel	\$251
Rockford	\$239

**Per Capita Business Services Receipts
in Selected Areas, Minnesota 1992**

Eden Prairie	\$7,663
Bloomington	\$7,241
Edina	\$5,501
Hennepin County	\$3,061
Minneapolis	\$2,730
Ramsey County	\$1,664
Dakota County	\$1,638
MINNESOTA	\$1,181
Duluth	\$439
Cass County	\$36
Marshall County	\$17

**Per Capita Health Services Receipts
in Selected Areas, Minnesota 1992**

(Firms Subject to Federal Taxation Only)

Edina	\$4,278
Golden Valley	\$3,940
Minneapolis	\$1,785
Hennepin County	\$1,478
Kandiyohi County	\$1,407
Ramsey County	\$1,330
MINNESOTA	\$916
Rochester	\$797
Olmsted County	\$570
Kittson County	\$191
Dodge County	\$112

**Per Capita Legal Services Receipts
in Selected Areas, Minnesota 1992**

Minneapolis	\$2,296
Hennepin County	\$944
St. Paul	\$890
Ramsey County	\$536
MINNESOTA	\$346
Duluth	\$335
Anoka County	\$95
Burnsville	\$50
Carver County	\$47

**Per Capita Amusement and Recreation Services
Receipts in Selected Areas, Minnesota 1992**

Scott County	\$1,903
Bloomington	\$1,292
St. Louis Park	\$1,204
Cook County	\$1,099
Hennepin County	\$523
Minneapolis	\$505
Carver County	\$402
MINNESOTA	\$284
St. Paul	\$138
Dodge County	\$21

**Per Capita Hotels and Other Lodging Services
Receipts in Selected Areas, Minnesota 1992**

Cook County	\$3,875
Lake of the Woods County	\$1,699
Bloomington	\$1,089
Minneapolis	\$399
Hennepin County	\$314
Itasca County	\$182
MINNESOTA	\$177
Burnsville	\$144
Scott County	\$15

Source: 1992 Census of Service Industries, U.S. Bureau of the Census

percent, total receipts (in constant 1992 dollars) by 18 percent, and receipts per employee only 6 percent.

Judging from per capita health care receipts, it appears that people do not necessarily seek health care close to where they live. Among counties, per capita health services receipts ranged from a high of \$1,478 in Hennepin County to a low of \$112 in Dodge County. Some counties outside the Twin Cities—notably Blue Earth, Kandiyohi, and Stearns counties—are well above the state average in health services receipts. This suggests that Mankato, Willmar, and St. Cloud serve as health care centers for their surrounding regions.

Among cities with more than 2,500 inhabitants, Edina (\$4,278) and Golden Valley (\$3,940) had the highest per capita health services receipts.

Despite the presence of the Mayo Clinic, Rochester and Olmsted County were slightly below the state average in per capita health services revenues. Many of the Mayo Clinic activities are probably covered in the data for nontaxable enterprises. Unfortunately these data are suppressed or not available. If they were, they might give a different impression about where health services are most concentrated.

Engineering, Accounting, Research, Management, and Related Services The engineering, accounting, research, management, and related services group ranked third in total taxable services receipts, \$2.6 billion. The Census of Service Industries found 34,173 people working in these fields. No single industry dominates this group. Engineering services, accounting and auditing, and management consulting are some of the major industries.

Jobs in this industry group tend to pay fairly well. Average payroll per employee was \$31,228 in 1992. Growth from 1987 to 1992 was moderately high. The number of firms increased by 21 percent, the number of employees by 17 percent, and total receipts (in 1992 dollars) by 28 percent.

Hennepin County is the central location for engineering, accounting, research, and management firms. There are particularly large concentrations in Golden Valley (\$2,986 per capita), Bloomington (\$2,959) and Edina (\$2,394). Per capita receipts in Hennepin County were \$1,561. Ramsey County ranked second (\$676) and Dakota County third (\$543). On the low end were Todd (\$27) and Carlton (\$31) counties.

Legal Services Among the most concentrated service industry groups in Minnesota, legal services are highly centralized in Minneapolis and Hennepin county. Per capita legal services receipts were \$2,296 in Minneapolis in 1992, compared to the state average of \$346. With less than 10 percent of the state's population, Minneapolis accounted for 55 percent of legal service revenues. By contrast, just up the road from Minneapolis in Sherburne County, per capita legal receipts were only \$17.

Legal services generated \$1.5 billion in revenues in 1992. The average payroll per employee was \$42,286, considerably higher than in most service industries. Total receipts, employees, and payroll all grew at a moderately strong clip between 1987 and 1992. Receipts went up 28 percent in constant dollars, and the number of employees grew 13 percent.

Amusement and Recreation Services, Including Motion Pictures and Museums Amusement and recreation services have been a fast-growing industry group. Between 1987 and 1992, receipts in this industry class grew 54 percent in constant dollars, and the number of employees went up 42 percent. The boom in American Indian casinos is probably responsible for much of this growth, but strong increases were also seen for video tape rental, theatrical producers and entertainers, and commercial sports.

Average payroll per employee in the amusement and recreation group was a modest \$14,859, but the range was considerable. For commercial sports enterprises, average payroll was \$72,868, a tribute to the high salaries paid to professional athletes. For motion picture theaters, average payroll per employee was only \$5,868, reflecting not only lower wage scales but a large number of part time workers.

Per capita receipts from amusement and recreation services were particularly high in Scott (\$1,903) and Cook (\$1,099) counties. Both contain casinos. Mahnomen and Redwood counties would probably rank high as well, but the relevant data were suppressed. Surprisingly, Mille Lacs and Pine Counties, despite having casinos, did not have high per capita receipts from amusement and recreation. At the other extreme, Dodge County had only \$21 per capita in amusement and recreation receipts.

Other Taxable Service Industries The remaining types of taxable service industries—hotels and rooming houses; personal services; automotive repair, services and parking; miscellaneous repair services; selected educational services; social services; and all other services—took in \$4.0 billion in 1992. Most of these industries saw moderate to strong growth between 1987 and 1992. The exception was the hotel industry, where the number of employees and the value of receipts both went down. This finding appears puzzling and does not correspond to data from other sources, such as sales tax data and gross state product.

The significance of tourism for the economy of northern Minnesota is demonstrated by the figures on receipts from hotel and lodging services. Per capita basis hotel receipts are greatest in northern Minnesota; Cook and Lake of the Woods counties ranked first and second, well ahead of other counties.

Firms Exempt from Federal Income Tax

Minnesota service firms not subject to federal income tax are dominated by the health care

industry. Hospitals alone accounted for almost half of the \$9.8 billion in revenues received by tax-exempt service firms.

Looking simultaneously at the data for tax-exempt and taxable firms shows the significance of health care to the Minnesota service industry group. Altogether, health services employed 216,451 people in 1992, with a total payroll of more than \$5.6 billion. Health services accounted for almost half (47 percent) of all service industry payrolls and 39 percent of all paid employees

Besides health services, other major tax-exempt industries included social services and amusements such as zoos, museums, and nonprofit theaters. Government services such as public schools, libraries, police, and so on are not included in the census of service industries.

Tax-exempt service industries showed strong growth from 1987 to 1992. The number of firms increased by 28 percent and the number of employees by 22 percent. Data on revenue trends are not available; however, total expenses grew by 36 percent in constant dollars.

Average payrolls varied considerably, from a high of \$40,623 in clinics of doctors and dentists to lows of \$6,505 in civic, social and fraternal organizations and \$7,566 in job training and vocational rehabilitation services. Social services and membership organizations generally paid less; health services (except nursing homes) and research services averaged more.

Sources

1992 Census of Service Industries, SC92-A-24, Geographic Area Series, Minnesota. U.S. Department of Commerce, Bureau of the Census, December 1994.

1992 Economic Census CD-ROM Report Series Disc 1E. Bureau of the Census, Data User Services Division, June 1995.

U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*. (Gross State Product).

Note on Census of Service Industries

The census of service industries is conducted once every five years by the Bureau of the Census.

Data are obtained from administrative records and by a mail canvas. A mail survey is sent to all multi establishment firms and to firms above a specified payroll size, usually 10 employees. In addition, a mail survey is sent to a sample of small employer firms in classifications where administrative records sources were deemed inadequate.

Data for smaller firms were obtained from administrative records maintained by other Federal agencies. Firms were required to have at least one paid employee to be included in the economic census database.

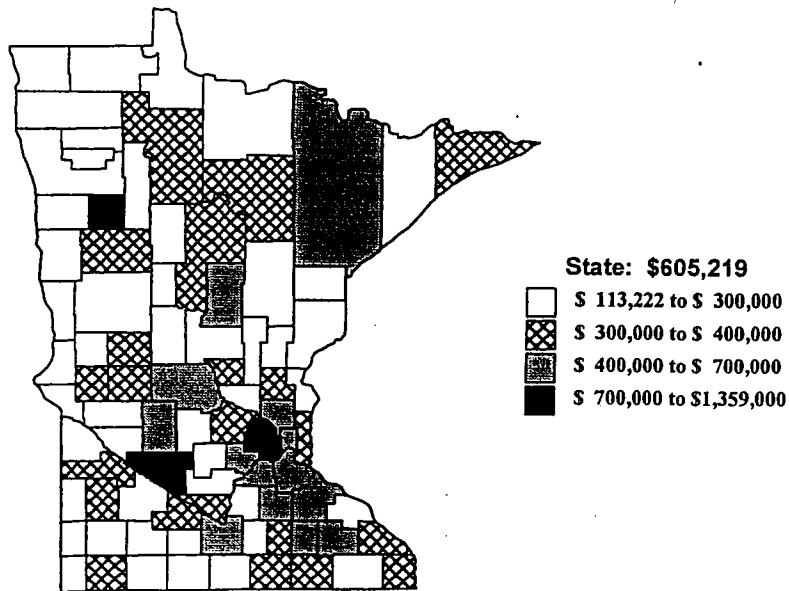
The industry classifications were based on the *Standard Industrial Classification Manual: 1987*.

To preserve confidentiality, the economic census does not publish data that would disclose the operations of an individual establishment or business. This means that the amount of detail is often limited, particularly in areas with small populations. The number of firms is not considered confidential.

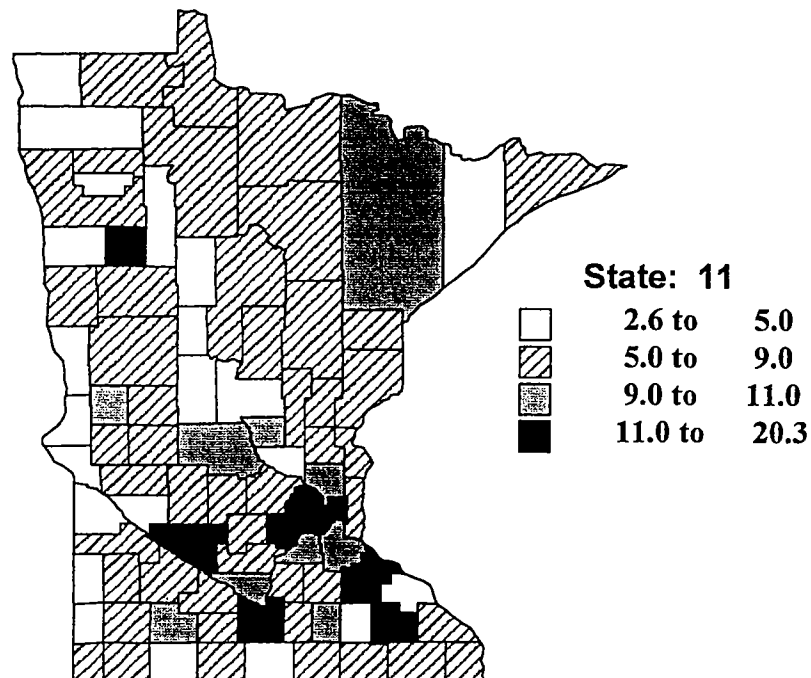
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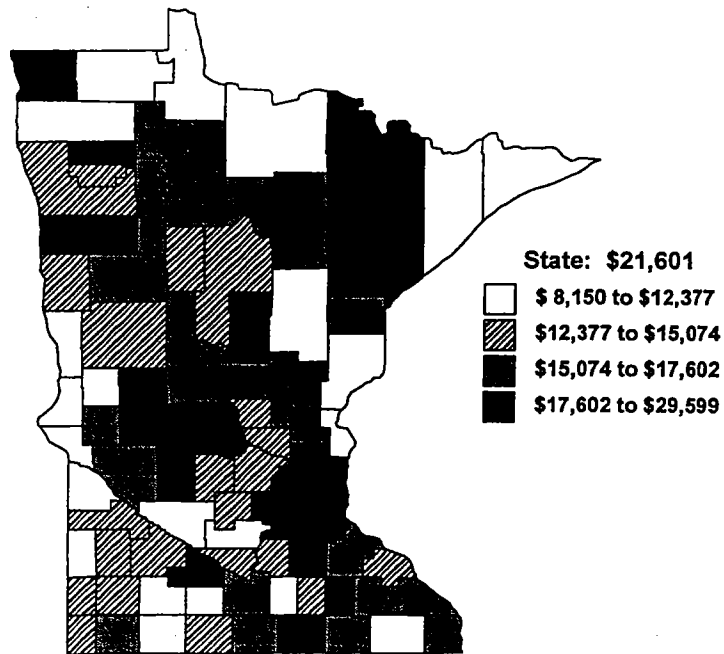
Average Value of Receipts per Firm Taxable Service Establishments, 1992



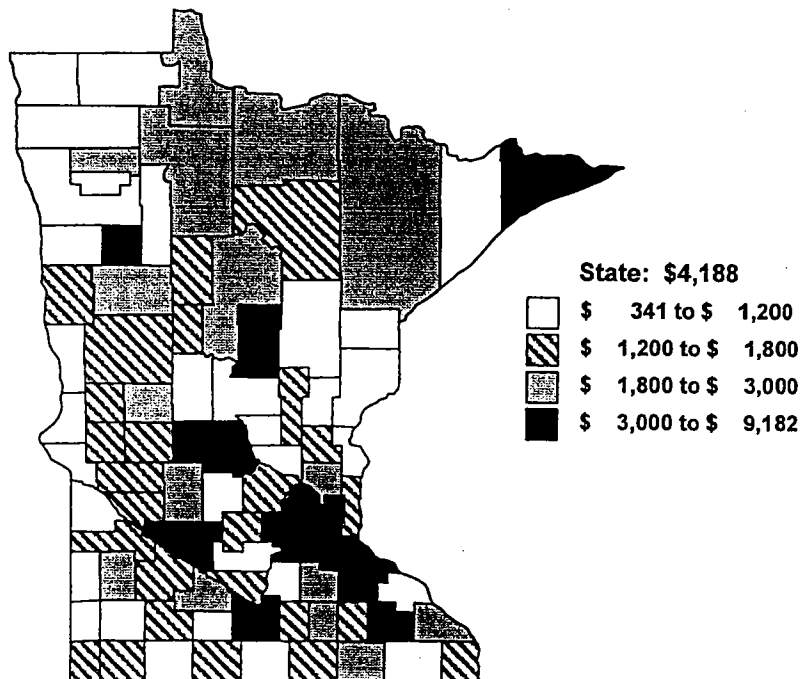
Average Number of Employees Taxable Service Establishments, 1992



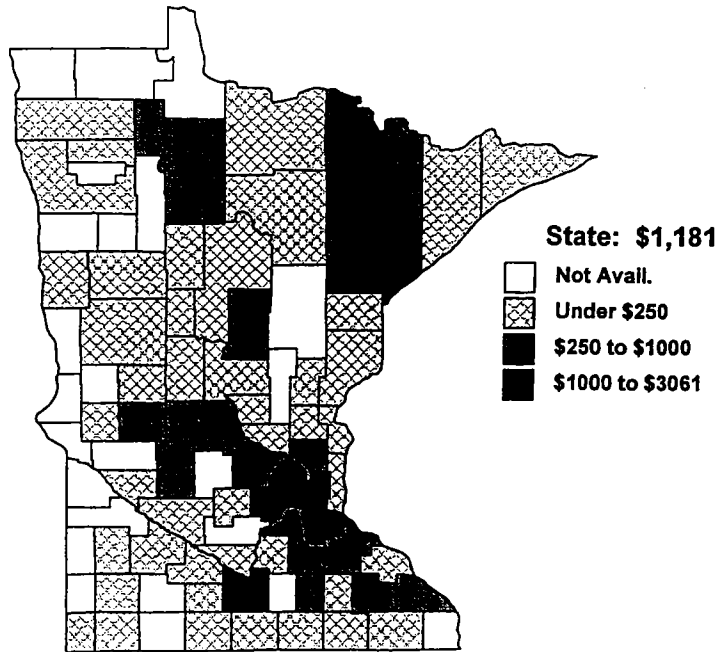
Average Payroll per Employee For Taxable Service Establishments, 1992



Receipts per Capita from All Services Taxable Service Establishments, 1992



Receipts per Capita from Business Services Taxable Service Establishments, 1992



Receipts per Capita from Hotel Services Taxable Service Establishments, 1992

